

## Validation Criteria and Error Codes Version 1.2

Number	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
1G2	The transmission file is not wel formed	Well-formedness error: parser reports \ "<value>" at line <line #>, column <#>	002	Transmission	All
1H2	File was empty	File was empty (contained 0 bytes)	003	Transmission	All
1I2	The character value of the entry was outside the pattern value specified in the schema.	Line <line #>: The character value of <value> is outside the pattern value of <value>.	004	Transmission	All
1J2	No value Item Reference elements were found within SOAP	No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP: Envelope document	005	Transmission	All
1K2	Invalid MIME header	Line <line #>: Invalid MIME <value> header <value>.	006	Transmission	All
1L2	Duplicate MIME header	Line <line #>: Duplicate required MIME header <value>.	007	Transmission	All
1M2	Missing Parameter	Line <line #>: Missing parameter <value>.	008	Transmission	All
1N2	Boundary-value parameter exceeds maximum length	Line <line #>: Value given for boundary-value parameter exceeds max length (<#> bytes).	009	Transmission	All
3H	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	010	Item	All 940
1O2	Content Missing	Missing Content-Type value.	011	Transmission	All
1P2	OriginHeaderReference originID does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	OriginHeaderReference originID <value> does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	012	Transmission	All
1Q2	The value specified is less than the minimum value specified in the schema	Value of <value> is less than the minimum of <value>.	013	Transmission/ Origin	All
1R2	No Valid Entries in Transmission	No valid entries contained in TransmissionManifest.	014	Transmission	All
1S2	The OriginHeaderCount does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	The OriginHeaderCount <line #> does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	015	Transmission	All

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1T2	No Valid entries in Origin	No valid entries contained in Origin Manifest.	016	Transmission/ Origin	All
1U2	MIME Content-Location value does not match ContentLocation element of its XML document.	Line<line #>: MIME Content-Location value<value> does not match ContentLocation element<value> of its XML document.	017	Transmission	All
1V2	In MIME part the character value must match the pattern value specified.	In MIME part with content-Location value<value>, the character value of<value> is outside the pattern value of<value>.	018	Transmission	All
1W2	Previous error. No further validation will be done	Line<line #>: No further validation processing will occur due to previous error(s).	019	Transmission	All
1X2	Origin value is not unique	OriginId value<value> is not unique within the transmission.	020	Transmission	All
1Y2	Blank line missing before MIME boundary -marker	Line<line #>: no blank line before MIME boundary-marker.	021	Transmission	All
2A	EFIN of the originator must be a valid EFIN	The Originator EFIN is not Valid	029	Origin	All but PIN Registration
2B	If the efileRole is equal to Reporting Agent or IRS Agent, the EFIN/PIN combination must be present in the Origin Header, and must be valid	The PIN & EFIN Combination in the Origin Header does not represent a valid Agent Signature	100	Origin	All 94x
2C	If the efileRole is equal to Large Taxpayer, the EFIN/PIN combination must be present in the Origin Header, and must be valid.	The PIN & EFIN combination in the Origin Header is not a valid Large Taxpayer Signature	101	Origin	All 94x
2D	itemCount must equal the number of items within the batch	The itemCount <value> does not equal the total number of ItemReference elements in the OriginManifest+C57	102	Transmission	All
2E	Each item in the Item Manifest must exactly match one, and only one, item within the batch	The itemID in the OriginManifest failed to exactly match an itemID in the <choice of "Return" or PIN Registration"> Header	103	Origin	All
3A	For Return types, the contents of the item must be within the defined parameters of the ReturnData schema for that returns type (i.e. ReturnData940.xsd)	The Documents contained in the return record are not as specified in the parameters of the Return Data Schema for <Return Type>	104	Item	All 94x
3B	For PINRegistration types, each item must be composed of one, and only one, PINRegistration record	Each PIN Registration Record may be composed of only one PIN Registration	105	Item	PIN Registration

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3F	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the return Signer Group must be present in the Return Header	The Signature (PIN) for this return is required	106	Item	All 94x
3G	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the Signature (PIN) must be valid for that returns EIN	The Signature (PIN) for this return is not valid for the EIN	107	Item	All 94x
3K	All entries for Exempt Payment Code must be within the valid range of values for the Exempt Payment Code	Your entry <value> for Exempt Payment Code is not one of the valid values defined in the schema	108	Item	Form 940/940PR
3F3	If the efileRole is equal to Reporting Agent or IRS Agent, and the ETIN/PIN combination is present and valid in the Origin Header, the Signature (PIN) must not also be present in the Return Header for any return within that batch.	A Signature (PIN) was present in the Return Header, and also in the Origin Header.	109	Item	All 94x
3H3	If the Type in the Origin Header is equal to reporting Agent, IRS Agent, or Large Taxpayer, the Return Signer Group must NOT be present in the Return Header	The Return Signer Group is not allowed for the Originator Type <value>.	110	Item	All 94x
3D	For Return types, if the Form Type is either 940, or 940PR, the tax period end date must be December 31st of the year immediately preceding the date of receipt for the transmission	The Tax Period End Date <value> is not valid for the Form Type <value>.	201	Item	All 940
3E	For Return types, if the Form Type is either 941,941SS, or 941PR, the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarters, defined as follows: <a href="#">Forms 941 will be accepted for processing for the current quarters filing, and for 4 preceding quarters. The four quarters are rolling quarters (ie. Between April 1, 2002, and May 10, 2002, the valid tax periods for Form 941 filing are 200103, 200106, 200109, 200112, and 200203. Between July1, 2002, and August 10, 2002, the valid periods would be 200106, 200109, 200112, 200203, and 200206).</a> <b>NOTE: For purposes of this validation, the return received date should be used to determine the acceptable quarters.</b>	The Tax Period End Date <value> is not valid for the Form Type <value>.	202	Item	All 941
3I	Either the Name Control or Check Digit must be present in the Return Header.	For the choice element in the Return Header, either the control or Check Digit must be present	226	Item	All 94x
3L	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message	The character value of <value> is outside the pattern value of <value>.	235	Item	All
3M	The two character state code in the Return Header must be one of the valid values defined for state type in the schema	The State code value is outside the pattern value of state code in schema.	266	Item	All 94x
3N	The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header	The first 3 positions of the Zip code are not valid for the State Code.	271	Item	All 94x
4A	In the Payment Record, Bank Account Number can not equal all zeros or all blanks	The Bank Account Number entered was not valid	300	Item	94X Payment

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4B	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	The Routing Transit Number entered <value> is not present on the Financial Organization Master File.	301	Item	94X Payment
4C	The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold (\$100 for 940, \$2,500 fo 941)	The Payment Amount Requested <value> did not equal the Balance due per the return, or it is in excess of the payment threshold amount (\$100 for Forms 940, \$2,500 for Forms 941)	302	Item	94X Payment
4D	The telephone number can not be all zeros	The Taxpayer Daytime Phone must not be all zeros	305	Item	94X Payment
4E	For any reject condition on the associated return, also reject the Payment	Since the return associated with this payment has been rejected, the payment must also be rejected	306	Item	94X Payment
4F	For any reject condition on an associated Payment, also reject the return	Since the payment record associated with this return has been rejected, the return must also be rejected	307	Item	All Return Types
4H	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Procesing.	You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.	308	Item	All Return Types
4I	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210	The Routing Transit Number entered <value> is notvalid for this type of transaction.	309	Item	94x Payment
3C	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	414	Item	All 94x
3O	The only valid entry for CheckBoxType is "X"	For optional Check Box type, <value> is not a valid entry, it must be an "X"	438	Item	All
3L2	Total Exempt Payments must not be greater than Total Payments (Total Wages)	The entry for Total Exempt Payments <value> is greater than the entry for Total Payment for Employees <value>	500	Item	Form 940/940PR

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3J	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header	The Name Control or Check Digit <value> does not match the IRS records for the EIN in the Return Header	501	Item	All 94x
3E3	The EIN must be present on the NAP	The EIN <value> does not found in our check of the IRS records.	502	Item	All 94x
3M2	If the Semiweekly Schedule Depositer checkbox is checked, then Schedule B must be present	The checkbox for Semiweekly Schedule Depositer was checked, but a corresponding Schedule B was Not Present	600	Item	All Form 941 Type
3G3	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month	For the Month <value> Liability the LiabilityDay <value> occurs <value> times.	601	Item	All Schedule B
3N2	If the Monthly Schedule Depositer checkbox is checked, then one or more of Total First Month Liability, Total Second Month Liability, or Total Third Month Liability must be present. Unless Net Taxes value equals zero	The checkbox for Monthly Schedule Depositer was checked, but a corresponding Monthly Liability Breakdown was Not Present	602	Item	All Form 941 Type
3O2	If Net taxes is significant, than Total Liability for Quarter (Form 941 Types, or Schedule B Types) and Net taxes must be equal	The entry for Total Liability for Quarter <value> does not equal the entry for Net Taxes <value>	604	Item	All Form 941 Type
3P2	If a negative Adjustment to Federal Income Tax Withheld (Form 941 Type) is made for the 1st quarter of a tax year (Tax Period End Date Month equals 03), then Form 941c must be attached, and Certification4 Checkbox must be checked.	There was an entry for Adjustment of Withheld Income Tax on a first quarter return without a valid Form 941c attached	700	Item	All Form 941 Type
3Q2	If an Adjustment to Federal Income Tax Withheld (Form 941 Type) is made for the 2nd, 3rd or 4th quarters of a tax year (Tax Period End Date Month equals 06, 09, 12), which is greater than or equal to \$100, the adjustment amount must equal the total Federal Income Tax Withheld adjustment (Form 941C Type) If Form 941c is attached.(See Code & Edit Processing CE7)	The amount entered for Adjustment of Withheld Income Tax <value> does not equal the Net Withheld Income Tax Adjustment on the Form 941c	701	Item	All Form 941 Type
3R2	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period	702	Item	All Return Type
1A	The transmission file is not well formed	Well-formedness error: parser reports <message> at line <#>, column <#> [file offset <#>]	900	Transmission	All
1K	Duplicate element	The Element <value> occurs more than once	901	Transmission	All
2F	Duplicate element	The Element <value> occurs more than once	901	Origin	All

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3P	Duplicate element	The Element <value> occurs more than once	901	Item	All
1L	Required element is missing.	The Required Element <value> was not present.	902	Transmission	All
2G	Required element is missing.	The Required Element <value> was not present.	902	Origin	All
3Q	Required element is missing.	The Required Element <value> was not present.	902	Item	All
1M	Invalid element name.	The element <value> was not expected in this position.	903	Transmission	All
2H	Invalid element name.	The element name <value> is not a valid element name	903	Origin	All
3R	Invalid element name.	The element <value> was not expected in this position.	903	Item	All
1N	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Transmission	All
2I	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Origin	All
3S	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Item	All
1O	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Transmission	All
2J	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Origin	All
3T	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Item	All
1P	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Transmission	All
2K	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Origin	All
3U	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Item	All

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1Q	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Transmission	All
2L	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Origin	All
3V	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Item	All
1R	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Transmission	All
2M	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Origin	All
3W	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Item	All
1S	Duplicate attribute	Duplicate attribute <value>	909	Transmission	All
2N	Duplicate attribute	Duplicate attribute <attribute name>	909	Origin	All
3X	Duplicate attribute	Duplicate attribute <value>	909	Item	All
1T	Required attribute is missing	Required attribute <value> is missing.	910	Transmission	All
2O	Required attribute is missing	Required attribute <attribute name> is missing.	910	Origin	All
3Y	Required attribute is missing	Required attribute <value> is missing.	910	Item	All
1U	Invalid attribute	The attribute <value> was not expected for this element.	911	Transmission	All
2P	Invalid attribute	Invalid attribute <attribute name>	911	Origin	All
3Z	Invalid attribute	The attribute <value> was not expected for this element.	911	Item	All
1V	Attribute value is incorrect	Attribute <value> value is incorrect.	912	Transmission	All
2Q	Attribute value is incorrect	Attribute <attribute name> value is incorrect.	912	Origin	All
3A2	Attribute value is incorrect <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <value> value is incorrect.	912	Item	All

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1W	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Transmission	All
2R	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Origin	All
3B2	Attribute value is longer than the maximum length <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <attribute name> value is longer than the maximum length.	913	Item	All
1X	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Transmission	All
2S	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Origin	All
3C2	Attribute value is shorter than the minimum required length <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <value> value is shorter than the minimum required length.	914	Item	All
1Y	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Transmission	All
2T	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Origin	All
3D2	Attribute value has non-alphabetic character in alpha field <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Item	All
1Z	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Transmission	All
2U	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Origin	All
3E2	Attribute value has non-numeric character in numeric field <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <value> value has non-numeric character in numeric field.	916	Item	All
1A2	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Transmission	All
2V	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Origin	All



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3F2	Attribute value has non-alphanumeric character in alphanumeric field. <b>NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.</b>	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Item	All
1B2	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Transmission	All
2W	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Origin	All
1C2	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Transmission	All
2X	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Origin	All
1E	ETIN of the transmitter at Logon must equal the ETIN in the Transmission Header	The ETIN provided at system Logon did not match the transmitter ETIN provided in the TransmissionHeader	920	Transmission	All
1F	Transmitter not valid for transmission type	Transmitter not valid for transmission type	921	Transmission	All
1G	Invalid production/test code: P = production; T = test	The ProcessType <value> is not valid. Valid values are P or T	922	Transmission	All
1H	Production/test code does not match Transmitter profile.	The ProcessType <value> does not match the transmitters profile process type <value >.	923	Transmission	All
1I	Attribute originId value is not unique within Transmission.	Attribute originId value <value> is not unique within Transmission.	924	Transmission	All
2Y	Attribute itemId value is not unique within Transmission.	Attribute itemId value <value> is not unique within Transmission.	924	Transmission	All
1J	Attribute originId value does not match the ID of any <parent_element_name> in Transmission.[where parent_element_name could be PINRegistrationOriginHeader or ReturnOriginHeader]	Attribute originId value <value> does not match the originId of any origin header in transmission.	925	Transmission	All
1D2	Does not match originId value of any OriginHeaderReference in TransmissionHeader.	Does not match originId value of any OriginHeaderReference in Transmission.	926	Transmission	All
2Z	Attribute itemId value does not match the ID of any PINRegistration in Transmission.	Attribute itemId value does not match the itemId of any PINRegistration in Transmission.	927	Transmission	PIN Registration
3G2	Invalid date format.	The date entered <value> is not in the required format	928	Item	All
3H2	Invalid date.	The date entered <value> is not a valid date	929	Item	PIN Registration
3I2	If the EIN on a PIN Registration is already in the CDB Database	Duplicate Registration: EIN is already in database.	930	Item	PIN Registration

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3J2	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	931	Transmission	PIN Registration
3K2	Does not match itemId value of any Item Reference in a Return Origin Header.	Does not match itemId value of any ItemReference in a Return Origin Header.	932	Transmission	All Return Type
1B	Batch (Origin) Count must equal the number of batches in the transmission file	The OriginHeaderCount <#> does not equal the total number of OriginHeaders <#> in the transmission file	933	Transmission	All
5A	The Software ID must be valid for use in 94x XML filing	The Software ID <value> is not valid for use in 94x XML filing.	934	Item	All Return Types
1C	Each item in the Transmission Manifest must match exactly one, and only one, batch within the transmission file	The OriginID's in the TransmissionManifest failed to exactly match the OriginID's in the OriginHeader.	935	Transmission	All
1D	All Batches within the transmission must be ONLY Return Type (94x), or ONLY PINRegistrationType.	The transmission file contained tax return and PIN Registration Files. Returns and PIN Registrations may not be mixed in a single transmission file	936	Transmission	All
1E2	ReturnDataReference href value must match the MIME Content-Location value of one and only one MIME Part header in the transmission	ItemReference contentLocation value <value> does not match the MIME Content-Location value of any MIME part header in transmission.	950	Transmission	All Return Types
1F2	ReturnDataReference href value must be unique within the transmission	Duplicate contentLocation value <value>	951	Transmission	All Return Types
2A2	Attribute itemId value does not match the ID of any ReturnHeader in Transmission.	Attribute itemId value does not match the ItemId of any ReturnHeader in Transmission.	952	Transmission	All Return Type
3S2	If the number of occurrences of any element exceeds the maximum number of occurrences as specified in the schema	The maximum number of occurrences specified in the schema for <value> has been exceeded.	953	Item	All
3T2	If the total number of occurrences of any element does not equal the minimum occurrences as specified in the schema	The number of occurrences of <element name>, does not equal the minimum as specified in the schema.	954	Item	All

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3U2	For IRS941ScheduleB/IRS941PRScheduleB, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported. Following is a listing of the months attributed to each quarter: Quarter Month End 03 - Month1 = January, Month2 = February, Month3 = March. Quarter Month End 06 - Month1 = April, Month2 = May, Month3 = June. Quarter Month End 09 - Month1 = July, Month2 = August, Month3 = September. Quarter Month End 12 - Month1 = October, Month2 = November, Month3 = December.	The value of the LiabilityDay <value> is not valid for the month of <month>.	955	Item	All 941Type
3V2	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	The element Overpayment contains a significant value <value>, but you did not select one of the choice items "Applied to Next Return or Refunded"	956	Item	All Return Types
3W2	The Choice element "Applied to Next Return or Refunded" must contain only one selection.	The choice element "Applied to Next Return or Refunded", must contain only one selection.	957	Item	All Return Types
3X2	Not in the required Sequence	Sequence violation <value> is not expected in this position.	958	Item	All
3Y2	For the Choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, if either one is selected, then the other choice must not be selected.	For the choice elements SemiweeklyScheduleDepositer/MonthlySchedule Depositer, you must make one, and only one selection.	959	Item	All 941 Type
3Z2	Each Itemid in the origin Header must match one and only one Itemid Attribute in the return data.	The Itemid <value> does not exactly match the ItemId in the Origin Header	960	Item	All
6A	Line <n>: Missing MIME message header	Line <line #>: Missing MIME message header <value>.	961	Transmission	All
6B	Line <n>: Invalid Content-Type <value>; must be Multipart/Related	Line <line #>: Invalid Content-Type <value>; must be Multipart/Related	962	Transmission	All
6C	Line <n>: Missing boundary parameter for Multipart Content-Type	Line <line #>: Missing boundary parameter for Multipart Content-Type	963	Transmission	All
6D	Line <n>: Invalid type parameter <value>; must be text/xml	Line <line #>: Invalid type parameter <value>; must be text/xml	964	Transmission	All
6E	Line <n>: Missing blank line between MIME header and body	Line <line #>: Missing blank line between MIME header and body, or more than <line #> header lines (including blank line)	965	Transmission	All

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6F	Line <n>: More than one blank line between MIME header and body	Line <line #>: More than one blank line between MIME header and body	966	Transmission	All
6G	Line <n>: Missing or invalid MIME boundary-marker	Line <line #>: Missing or invalid MIME boundary-marker	967	Transmission	All
6H	Line <n>: Missing MIME part header	Line <line #>: Missing MIME part header (<value>)	968	Transmission	All
6I	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter value <value>; must be UTF-8	969	Transmission	All
6J	Line <n>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	Line <line #>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	970	Transmission	All
6K	Line <n>: Missing Content-Location	Line <line #>: Missing Content-Location	971	Transmission	All
6L	Line <n>: Duplicate Content-Location value <value>	Line <line #>: Duplicate Content-Location value <value>	972	Transmission	All
6M	Line <n>: Content-Location value <value> does not match the href attribute of any ReturnDataReference in the transmission	Line <line #>: Content-Location value <value> does not match the content Location attribute of any valid Item Reference in the transmission.	973	Transmission	All
6N	Line <n>: Missing or invalid final MIME boundary-marker	Line <line #>: Missing or invalid final MIME boundary-marker	974	Transmission	All
6O	Line <n>: Invalid Content-Type <value>; must be text/xml	Line <line #>: Invalid Content-Type <value>; must be text/xml	975	Transmission	All
6P	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter <value>; must be UTF-8	976	Transmission	All
3A3	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalType.	980	Item	All
3B3	For all non-negative monetary values, the entry must be in the format specified by DecimalNNTYPE.	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalNNTYPE.	981	Item	All
3C3	For 941c PeriodCorrectedEndDate, the value for the 2 digit month must equal 03, 06, 09, or 12	The PeriodCorrectedEndDate <value> did not represent a valid quarter ending date.	982	Item	All 941c Types

## Validation Criteria and Error Codes Version 1.2

Number	Business Rule	Error Message(s)	Error Code	Rejection Level	Form Types
3D3	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	983	Item	All Return Types
3I3	Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list	Parser reports <parser error message> at line <line #>. Contact the EFile Help Desk for further assistance	999	Item	All